

vehicle shall be found in operation on the highways carrying an overload in excess of one ton over the weight for which such vehicle is licensed, shall pay in addition to the normal tax levied in this Act an additional tax of three dollars (\$3.00) per each thousand pounds in excess of the licensed weight of such vehicle.

SEC. 61. *Taxes Compensatory.*

(a) That all taxes levied under the provisions of this Act are intended as compensatory taxes for the use and privileges of the public highways of this State, and shall be paid by the commissioner to the State Treasurer, to be credited by him to the State Highway Fund; and no county or municipality shall levy any license or privilege tax upon the use of any motor vehicle licensed by the State of North Carolina, except that cities and towns may levy not more than one dollar (\$1.00) per year upon any such vehicle resident therein.

Taxes declared compensatory.

Counties, cities, and towns may not levy license taxes.
Exception.

(b) That no additional franchise tax, license tax, or other fee shall be imposed by the State against any franchise motor vehicle carrier taxed under this Act nor shall any county, city or town impose a franchise tax or other fee upon them.

No additional taxes imposed.

(c) In addition to the appropriation carried in the Appropriations Act there shall be appropriated to the Motor Vehicle Bureau the additional sum of fifteen thousand dollars (\$15,000.00) from the State Highway Fund: *Provided*, that such additional sum shall be made available only in the event that the regular appropriation is insufficient and it shall be determined by the Director of the Budget that such additional amount is necessary to carry out the provisions of this Act.

Additional appropriation to Motor Vehicle Bureau in event biennial appropriation is insufficient.

Director of Budget to determine if additional amount necessary.

SEC. 62. *Tax Lien.*

In the distribution of assets in case of receivership or insolvency of the owner against whom the tax herein provided is levied and in the order of payment thereof, the State shall have priority over all other debts or claims except prior recorded liens or liens given by statute an express priority.

Tax lien on receivership assets.

SEC. 63. *Collection by Duress.*

Whenever any tax imposed by this Act shall be in default for a period of ten days, it shall be the duty of the commissioner to certify the same to the sheriff of any county of this State in which such delinquent motor vehicle operator is operating, which said certificate to said sheriff shall have all the force and effect of a judgment and execution, and the said sheriff is hereby authorized and directed to levy upon any property in said county owned by said delinquent motor vehicle operator and to sell the same for the payment of said tax as other property is sold in the State for the non-payment of taxes; and for such services the sheriff shall be allowed the fees now prescribed by law for sales under execu-

Collection of delinquent taxes by duress.
Certification to sheriffs.

Duties of sheriffs.
Levy and sale.

Fees of sheriffs.